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PROGRAMME QUESTIONS: EVALUATION

In-depth evaluation of the programme on the United Nations
Relief and Works Agency for Palestine Refugees in the
Near East

Progress report of the Secretary-General

SUMMARY

The Committee for Programme and Coordination (CPC), at its twenty-ninth session, recommended that a progress report on the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) be prepared for its consideration in 1993. Following established practice, this progress report contains preliminary findings as well as proposals on the scope and methodology of the evaluation and the issues to be addressed.

The report recommends that the final in-depth evaluation focus on the following topics: UNRWA management and finances, analysis of performance in delivering essential services to refugees, coordination with other United Nations bodies and with non-governmental organizations (NGOs), and the overall adequacy of the work programme and mandate.

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INTRODUCTION

1. The Committee for Programme and Coordination (CPC), at its twenty-ninth session, recommended that an in-depth evaluation of the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) programme on international protection of and assistance to refugees be prepared for its consideration in 1993. 1/ The General Assembly, in its resolution 44/194 of 21 December 1989 (sect. IV, para. 1), approved the recommendation of CPC.

2. At its thirtieth session, the Committee had before it a note by the Secretary-General (E/AC.51/1990/7), in which it was stated that chapter 8 of the medium-term plan for the period 1984-1989 consisted of the activities of both the Office of the United Nations High Commissioner for Refugees (UNHCR) and UNRWA. CPC took note of this report and decided that a progress report on the evaluation of UNRWA would be submitted to it in 1993, at which time a decision on the final report on UNRWA would be taken. 2/ The present report is submitted in conformity with that decision.

I. METHODOLOGY

3. The process of in-depth evaluation starts with the preparation of a progress report to CPC containing proposals of the Secretary-General on the scope of the evaluation, the issues to be addressed and the methodology of the evaluation. At its twenty-seventh session, CPC recommended that "progress reports on in-depth evaluation studies, in addition to eliciting guidance from the Committee on the objectives, scope, focus and methodology, should also provide such preliminary findings as can be derived from information already available". 3/

4. The main purpose of the present study is, in accordance with the Committee's guidelines, to review existing information, provide preliminary findings, and propose a plan for the in-depth evaluation of UNRWA, to be before the Committee in 1995.

5. In line with the methodologies established by the Committee over the last few years, this report has been written in consultation with UNRWA.

6. A review of the resolutions and decisions of the General Assembly and other intergovernmental bodies dealing with the Palestinian question has been conducted, as well as a review of substantive documentation, including that issued by UNRWA. 4/

7. The extent to which outputs and activities have been affected by changes in the political and economic environment has been noted.

8. The work of other United Nations offices dealing with Palestinian issues has also been examined with a view to improving coordination.

II. BACKGROUND OF THE PROGRAMME

A. Legal background

9. The mandate of the international relief for Palestine refugees, laid down by the United Nations General Assembly late in 1948 with the hope of a speedy termination, has been repeatedly renewed up to the present time, when 2.7 million refugees are registered with UNRWA at the end of 1992. The Agency relies for its income and resources on voluntary contributions from Governments, various United Nations bodies and other international and national organizations as well as the United Nations regular budget. 5/

10. The relief requirements of the Palestine refugees were brought to the attention of the General Assembly by the United Nations Mediator on Palestine during 1948 and a temporary relief project under the control of a United Nations Director of Disaster Relief was able to provide valuable humanitarian services. 6/ The General Assembly then authorized an advance of \$5 million towards the creation of a voluntary fund to be used to provide immediate relief to 500,000 refugees over a nine-month period up to 31 August 1949. The position of the Director of United Nations Relief for Palestine Refugees (UNRPR), with responsibility for administering the fund, was created by General Assembly resolution 212 (III) of 19 November 1948. Contributions were requested from all States, the United Nations specialized agencies, the Red Cross and non-governmental organizations (NGOs). However, it was soon recognized that continuing relief actions were necessary to prevent starvation and to further conditions of peace and stability in the region.

11. UNRWA was created by General Assembly resolution 302 (IV) of 8 December 1949, to replace UNRPR, to carry out a direct relief and works programme and to prepare for the time when international assistance would no longer be available. The Director of UNRWA, responsible to the General Assembly, was appointed by the Secretary-General in consultation with the Advisory Commission of State Representatives established by the Assembly. As of 23 March 1962, the title of Director was changed to Commissioner-General. Since 1978, following evacuation from Beirut because of the security problems there, the headquarters have been divided between Vienna and Amman.

12. UNRWA's legal capacities derive from the United Nations Charter, as a subsidiary organ under Article 22; from the 1946 Convention on the Privileges and Immunities of the United Nations; and from particular agreements concluded between the Agency and the Governments concerned. 7/

13. Palestine refugees within the concern of UNRWA for operational purposes were defined as persons whose normal residence was Palestine for a minimum of two years preceding the Arab-Israeli war of 1948 and who, as a result of that conflict, lost both their homes and means of livelihood. To be eligible for assistance from the Agency, refugees, and their descendants born after 14 May 1948, were to be registered with UNRWA, be living in the area of its operations and be in need. Following the 1967 Arab-Israeli war, assistance was provided to non-eligible persons displaced as a result of the conflict, in accordance with a decision of the Commissioner-General which was subsequently approved by the General Assembly. 8/ In the recent conflicts it has again been considered to be unjustifiable to confine UNRWA's relief services to registered

refugees only. Humanitarian assistance is therefore provided on an emergency basis to other Palestinians in need in the area.

14. Refugees registered with UNRWA and receiving its assistance are excluded from the competence of UNHCR (see para. 7 (c) of the Statute).

15. The Agency had been in existence for 42 and a half years and is carrying out the fifteenth extension of its mandate. When it commenced operations in May 1950, the Agency was required to provide services to approximately three quarters of a million Palestinians who had become refugees as a result of the 1948 Israeli-Arab conflict. By December 1992, the number of refugees with UNRWA had grown to 2.7 million to whom the Agency provided education, health, relief and social services and general assistance through a network of 641 schools, 118 health centres and points and other installations in Jordan, Lebanon, the Syrian Arab Republic and in the occupied West Bank and Gaza Strip. The environment in which the Agency delivers these services has been particularly difficult in three of the five fields, with the uprising or intifadah continuing in the West Bank and Gaza Strip, and Lebanon emerging slowly from a long civil war. 9/

16. In accordance with General Assembly resolution 47/69 A of 14 December 1992, the present mandate of the Agency extends until 30 June 1996. The work of the Agency is supervised by an Advisory Commission consisting of representatives of 10 Member States. The Commissioner-General reports annually to the General Assembly. 10/

B. Objectives and resources

17. The Agency's objectives are to continue to provide refugees with humanitarian assistance and in particular the following services: (a) education to meet the basic educational needs of Palestine refugees and to enhance their educational opportunities; (b) health services to meet the refugees' basic health needs and improve their overall state of health; (c) relief and social services to assist refugees in maintaining a reasonable standard of existence and in improving their capacity to become more self-reliant. 11/

18. By its resolution 3331 B (XXIX) of 17 December 1974, the General Assembly decided that "the expenses for salaries of international staff in the service of the United Nations Relief and Works Agency for Palestine Refugees in the Near East which would otherwise be a charge on voluntary contributions should with effect from 1 January 1975 be financed by the regular budget of the United Nations for the duration of the Agency's mandate". For the biennium 1992-1993, the initial appropriation for UNRWA was \$18.7 million; 12/ expenditures from voluntary contributions for the same period are expected to be approximately \$650 million.

19. The planning assumptions for the 1992-1993 budget were: (a) to allow an increase in activities on education, health and relief and social services to meet additional requirements due to the growth in population; (b) to increase staffing in the health and relief and social services programmes aimed at slightly improving the level of services provided by these programmes to the refugee population; and (c) to allow a limited increase in staffing levels in operational and common services to cope with the increasing demands for

programme support. Table I gives a more detailed breakdown of expenditure from voluntary contributions in 1991 and the UNRWA budget for 1992-1993.

20. Staff costs make up a large part of the Agency's operational budget. In accordance with General Assembly resolution 302 (IV) of 8 December 1949, the United Nations Educational, Scientific and Cultural Organization (UNESCO) and the World Health Organization (WHO) have entered into agreements with UNRWA and assume responsibility for the technical aspects of the Agency's activities in education and health. UNESCO provides 12 staff members on a non-reimbursable loan to UNRWA: the Director of the Agency's education programme and 11 specialists. Table II shows the staff of the Agency carrying out the regular programme. (Additional staff, both area and international, are employed under Extraordinary Measures in Lebanon and the Occupied Territory (EMLOT), EPA and the Gaza Hospital Project.) It indicates the source of funding (United Nations-funded, UNRWA-funded and loaned staff) and shows the total number of staff employed. Efforts to further enhance efficiency and effectiveness of staff are continuing through the Agency-wide training programmes and the introduction of improved equipment and facilities. 13/

Table I. Expenditure in 1991 and budget for 1992-1993

United States dollars (millions)

	<u>Actual expenditure</u>	<u>General Assembly budget</u>	
	<u>1991</u>	<u>1992</u>	<u>1993</u>
<u>Regular programme</u>			
Education	126.2	136.3	147.2
Health	45.8	50.2	52.6
Relief & social services	26.3	30.5	32.0
Operational services	24.3	19.7	23.4
Common services <u>a/</u>	31.4	38.1	42.0
Excess valuation(s)	1.9		
<u>Measures outside the regular programme</u>			
Extraordinary Measures in Lebanon & the Occupied Territory			
	42.0	19.8	19.8
Expanded Programme of Assistance <u>b/</u>	43.0	31.2	0.0
Gaza Hospital <u>c/</u>	2.5	1.9	0.0
Extraordinary costs associated with the Gulf crisis <u>d/</u>	4.8	0.0	0.0
GRAND TOTAL	340.1	327.7	317.0

Source: A/47/13, Report of the Commissioner-General of the United Nations Relief and Works Agency for Palestine Refugees in the Near East, 1 July 1991-30 June 1992, annex I, table 14.

Note that the EPA and Gaza Hospital budget figures for 1992 mentioned in this report are now updated to amounts as at the end of 1992.

a/ The common services part of the budget was extensively dealt with in the biennial budget for 1992-1993 submitted to and approved by the General Assembly in 1991 (A/46/13).

b/ The Expanded Programme of Assistance (EPA) is composed of one-time projects for which any free balances are reallocated each year. There is, therefore, not yet a budget for EPA for 1993.

c/ The Gaza Hospital is only at the beginning of its implementation. There is, therefore, not yet a budget established for 1993.

d/ This fund was closed by the end of 1991.

Table II. UNRWA staff, 1991-1993

	Established posts United Nations		Established posts UNRWA's budget		Post provided by UNESCO and WHO		Grand total	
	1991	1992-1993	1991	1992-1993	1991	1992-1993	1991	1992-1993
Professional and above	82	82	23	30	21	20	124	135
General services	10	10	-	1	-	-	10	11
Other services								
Area staff	-	-	18 687	19 732	-	-	18 687	19 732
Grand total	92	92	18 708	19 763	21	20	18 821	19 878

N.B. The above posts are for the regular programme only.

IV. OBSERVATIONS ON AND CHARACTERISTICS OF UNRWA

A. Assistance to Palestine refugees

21. The implementation of the UNRWA programme involves the provision of services to eligible Palestine refugees living in Jordan, Lebanon, the Syrian Arab Republic and in the occupied West Bank and Gaza Strip. The ability of the Agency to provide this assistance is entirely dependent on sufficient voluntarily contributed funds being made available to it annually. The three main areas of services are: educational services, health services and relief and social services. 14/

1. Education

22. The objective of the Agency's education programme is to provide, within the framework of the host countries' prescribed school curricula, general education at the elementary and preparatory levels, teacher and higher education, and vocational and technical education for Palestine refugees, in accordance with their educational needs, identity and cultural heritage. Subsequent to Israel's occupation of the West Bank and Gaza Strip in June 1967, UNRWA continued to follow the curriculum of the Jordanian Government in the West Bank and that of the Egyptian Government in the Gaza Strip. The programme operates with technical assistance from the UNESCO. In the 1991/92 school year, the Agency had more than 374,000 pupils enrolled in 636 schools (8,000 more than in the previous year) staffed by almost 11,000 teachers, and provided training for more than 5,200 vocational and teacher trainees in its eight training centres. Schools and training centres in the occupied territory are presently open but, throughout the period of the intifadah which began in December 1987, education was severely disrupted by curfews and closure orders imposed by the Israeli authorities, strikes and disturbances. After many years of disruption, most schools in Lebanon are operating relatively normally. 15/

23. Vocational training, encompassing two-year post-preparatory trade courses and post-secondary technical and teacher training courses, increased to 5,202 training places in 1992 from 5,146 in 1991. University scholarships increased to 661 from 641. The programmes followed the curricula of the host Governments, and operated with the technical cooperation of the UNESCO, which supplied 12 senior staff on secondment to UNRWA. 16/

24. In common with schools, further and higher education in the occupied territory has been disrupted during the period of the intifadah. In 1991, UNRWA's three training centres in the West Bank completing the 1990/91 academic year, were interrupted as a result of military closures and the general curfew imposed during the Gulf war. During 1991/92, an average of 21 per cent of academic time was lost owing to general strikes, curfews and severe weather conditions. 17/

25. Out of concern for educational pursuit and the demands of the students who were not allowed to leave Gaza, the Agency requested and obtained temporary permits from the Israeli authorities for students from Gaza to continue attending UNRWA training centres in the West Bank. However, of a total of 200 students from the Gaza Strip attending Ramallah and Kalandia Training Centres, 17 students did not receive permits to study in the West Bank. The overall

problem of obtaining permits for Gaza students remains unresolved, despite repeated discussions with the authorities. The Gaza Training Centre during 1991/92 lost 18 per cent of days owing to strikes, 1 per cent because of curfew, 1 per cent owing to military closure orders, and 4 per cent owing to closure by the UNRWA administration for security considerations. 18/

26. The Agency provided school students in the West Bank and the Gaza Strip with distance education and self-learning materials. However preliminary analysis of achievement tests that UNRWA administered in 1991 to all grade levels in these areas discloses a detrimental effect on the educational performance of students, especially those in the lower elementary grades. 19/

2. Health

27. The UNRWA health programme comprises medical care and health protection and promotion delivered through 118 health centres and points, environmental health services in camps and distribution of food supplements to vulnerable groups. The programme operates with technical assistance from WHO. The Agency's health protection and promotion activities focus particularly upon disease control, maternal and child health care, school health and communicable health education. Mental health projects have been started in the West Bank and Gaza. Medical care includes, inter alia, dental treatment. A physiotherapy programme is being run in conjunction with UNICEF in six clinics in Gaza and six in the West Bank. The Agency has recently given increased priority to emergency and casualty care while at the same time maintaining its regular health activities in all areas. 20/

28. The UNRWA health programme is focusing on the implementation of a number of new strategies in 1992, including control of non-communicable diseases such as diabetes mellitus, cardio-vascular diseases, iron-deficiency anaemia and hereditary anaemias, family planning in the context of maternal health, reduction of doctor/patient ratios in health centres to a manageable level and the creation of consultative mechanisms to enable Palestinians to express their priorities in health care. The Agency's highest priority in respect of external funding will, however, be given to environmental health and, in particular, to planning and first-stage implementation of master plans for sewage disposal and safe water supply in the occupied territory and Lebanon. The Agency is also continuing with its project for constructing, equipping and commissioning a 232-bed hospital in Gaza at a cost of \$35 million, \$20 million of which represents capital costs and \$15 million operating costs for the first three years. 21/

29. A joint UNRWA/WHO mental health programme started in mid-1991 in the West Bank was subsequently transferred to UNRWA. WHO provided over US\$ 100,000 and the expertise to spearhead the mental health programme. Objectives included reduction of the prevalence of mental health problems among children. Arrangements have been made with WHO to organize a 12-month training course in community mental health in the United Kingdom for five UNRWA medical officers starting in October 1992. 22/ In the Gaza Strip UNRWA has a cooperative agreement with a local NGO, the Gaza Community Mental Health Programme, to ensure that refugees have access to mental health services.

30. The demand on UNRWA medical care services, be it general clinic services, hospital services or other support services continues to increase at a rate greater than the additional resources allotted to the programme owing to the increased cost of medical care, worsening socio-economic conditions and the influx of returnees from Kuwait and other Gulf countries. 23/

3. Relief and social services

31. The relief and social services programme supports those Palestine refugees who suffer the greatest socio-economic disadvantage, and facilitates their self-reliance. The programme consists of material aid to special hardship cases, social case work, skill training and self-support projects for poverty alleviation, women's programmes, rehabilitation of the disabled, community development, and relief aid in emergency situations.

32. The objective of the relief and social services programmes is to provide direct relief to those Palestine refugees who are unable to meet their own basic needs for food and shelter, and to promote self-reliance among those and other groups of disadvantaged refugees with special needs through developmental social welfare programmes. The demand for those services increased significantly, partly in response to deteriorating socio-economic conditions in the area of operations and partly as a consequence of the growing awareness among refugees that the services could indeed facilitate improvement in their lives. The number of refugees who qualified and were registered for direct relief ("special hardship" assistance) rose from 162,000 in mid-1992 to 179,000 at the end of 1992, an increase of 10.7 per cent. Many others were on the waiting list. 24/

33. Emphasis is being placed on setting up small group enterprises to provide employment, especially for women from special hardship and other poor families and for disabled persons. In 1992, the Palestinian Women's Initiative Fund was launched for such ventures as a women's community bank, training in "Running your own Enterprise", a women's business centre and cooperative production units. Complementary to the special hardship programme, funds and training are invested in a scheme of grants or mini-loans for the poorest families. In the occupied territory, projects are being developed aiming at the vocational rehabilitation of the disabled, in particular former bread-winners injured during the intifadah. 25/

34. Community volunteers and local non-governmental organizations participated with UNRWA social workers in workshops run by the International Labour Organization (ILO) at UNRWA's request in the autumn of 1991, in vocational rehabilitation, selective placement techniques and community-based income-generation. The community-based rehabilitation programme for disabled persons is rapidly expanding, and a review of its development to date was the basis of a joint UNRWA/non-governmental organization workshop in May 1992, when future strategies were discussed with community representatives. In July 1992, UNRWA adopted a statement of policy and strategies to guide its future work with disabled refugees in all areas of its programme. 26/

4. Operational difficulties

35. The Agency has repeatedly emphasized the difficulties which it faces in operating in the occupied territory, especially in connection with the safety of the staff, both area and international. 27/

36. In providing essential services to the local population in the occupied territory, the Agency had to do so in an atmosphere which remained characterized by ongoing violence. 28/

B. Special programmes of assistance

1. Expanded Programme of Assistance (EPA)

37. In 1988, UNRWA launched an expanded programme of assistance consisting of approximately 200 projects to improve living conditions and infrastructure in the camps in the occupied territory. Around \$45 million had been received or pledged by mid-1992 against a target figure of \$65 million. A high priority in the Expanded Programme of Assistance is to ensure that refugees living in the 27 camps of the West Bank and Gaza Strip have decent shelter and a sanitary environment. Accordingly, substantial efforts are being made in repairing and constructing refugee shelters, incorporating upgraded standards of rehabilitation.

38. The Agency will also continue to improve camp infrastructure and primary health care facilities, including construction and equipment of additional health centres, internal sewage systems and integration of camp water and sewage schemes into municipal and regional systems.

39. The negative effects of the Persian Gulf war of January and February 1991 continued to be felt throughout the region. Socio-economic difficulties were caused by a number of factors, including the loss of remittances, especially to the occupied territory and Jordan, which had previously been sent by the large number of Palestinians working in Kuwait and other Gulf States. 29/

40. In light of this UNRWA decided to include activities such as income generation under the expanded programme of assistance and extend EPA to cover not only the occupied territory but also other fields which suffered from the negative consequences of the Gulf war. Major projects currently under way include: shelter rehabilitation schemes and construction of sewage networks in refugee camps in the West Bank and Gaza. 30/

41. As part of its efforts to relieve unemployment in mid-1991, UNRWA began implementation of a new income-generating and job-creation scheme. At the core of the new scheme are revolving loan funds which have been set up in the West Bank, Gaza Strip, Jordan and Lebanon. Priority is being given to new or expanded enterprises that meet economic feasibility and employment creation criteria. Individuals as well as cooperatives, partnerships and other types of groups are eligible to apply for loans. In Gaza, loans totalling more than \$1.7 million have been granted; in the West Bank \$575,000; in Jordan \$125,000; and in Lebanon, \$74,000. 31/

2. Extraordinary measures in Lebanon and the occupied territory (EMLOT)

42. The EMLOT fund was created in 1990 through the amalgamation of the Lebanon emergency fund, established in 1982, and a similar fund for the occupied territory which was established shortly after the beginning of the intifadah. Examples of activities funded by EMLOT include a significant expansion of the Agency's emergency health services, considerable additional food distributions, some cash assistance to the most needy refugees and the operation of a programme of general assistance, including refugee affairs officers, increased subsidization of the cost of hospitalization and some limited legal assistance. 32/

43. In the four years ending 31 December 1991, expenditure on extraordinary measures for the occupied territory and Lebanon totalled more than \$125 million.

44. The Working Group on the financing of the United Nations Relief and Works Agency for Palestine Refugees in the Near East in its 1992 report to the General Assembly stated that the fund for EMLOT showed a positive balance at the end of 1991 of \$5.6 million. However, even with additional income of \$4.3 million received or pledged for EMLOT in 1992, this was insufficient to cover UNRWA's anticipated cash expenditure of \$13 million for EMLOT programmes in 1992. Indeed, the funding for EMLOT is expected to be about \$3 million below budgeted levels by the end of 1992, and the difficulty of obtaining adequate funding on an ongoing basis for the EMLOT programme is a matter of serious and continuing concern, particularly in the light of prevailing uncertainties regarding future developments in the area. The Working Group is particularly concerned that the EMLOT programme faces a serious cash shortfall and that the urgent needs pinpointed in the Commissioner-General's special appeals have not been fully addressed. 33/

3. The Gaza Hospital

45. In 1992, agreement was reached with the Commission of the European Community to finance the construction phase of a 232-bed general hospital, which the Agency plans to build in the Israeli-occupied Gaza Strip. With a pledge of ECU 13 million equivalent to some \$16.4 million from the European Community and another \$2.5 million already received for this project by the end of 1992, the Gaza General Hospital project was able to enter the tendering phase. However, full funding still has not been secured for the construction, equipping and furnishing of the hospital, nor for its running costs for the first three years. Of the total estimated project cost of \$35 million to build and equip the hospital and run it for three years, there remains an unfunded balance of \$16.1 million. 34/ (See also para. 28 above.)

C. Financial situation of UNRWA

46. Except for an amount received from the United Nations to cover the cost of part of the UNRWA international staff, representing about 3 per cent of the Agency's total budget, all UNRWA programmes and activities were funded by voluntary contributions. 35/

47. UNRWA receives voluntary contributions and incurs expenditure under the following main headings: Regular programme; EMLOT; EPA; Gaza General Hospital project.

48. UNRWA's Regular programme is budgeted and accounted under the following sections:

(a) General fund and "funded ongoing" activities cover all recurrent costs for the implementation of the Agency's regular main programmes. Funded ongoing activities are those funded by donors who took the responsibility of funding a number of defined Agency activities such as vocational training centres;

(b) Capital and special projects which represent investments required to improve the Agency's facilities and funds for projects that are not part of core activities of the Agency and would be discontinued when special contributions for such projects ceased. 36/

49. In order to study all aspects of the financing of UNRWA, a Working Group was established by General Assembly resolution 2656 (XXV) of 7 December 1970, and reports annually to the General Assembly. In the report for 1992, they recommend, inter alia, that: Governments that have not yet contributed to UNRWA should start to do so; Governments that have so far made only relatively small contributions should increase their contributions; Governments that in the past have made generous contributions to UNRWA should continue to do so and should strive to increase them; Governments should consider making special additional contributions for construction projects and in support of the emergency-related programmes in Lebanon and in the occupied territories of the West Bank and the Gaza Strip that would not affect their contributions to the regular fund. 37/

50. During the preparation of the first biennial budget covering the years 1992-1993 the Advisory Committee on Administrative and Budgetary Questions (ACABQ) became involved for the first time in UNRWA's budgetary process by examining and making available to the Agency's Advisory Commission its views on the administrative and support cost aspects of the budget. 38/

51. With a view to saving resources of the Agency, the ACABQ noted that the Board of Auditors had made a number of observations concerning the liability for losses and damages to UNRWA property. It noted that uniform standards and criteria for determining staff members' responsibility and liability are lacking. The Advisory Committee noted the Board's finding that the audit of UNRWA headquarters has been deficient; in paragraph 108 the Board stated that "in order to provide an overall appraisal of the Agency's activities with regard to economy, efficiency and effectiveness, the Internal Audit Office should also cover the offices and departments at headquarters ...". UNRWA has agreed to implement this recommendation. 39/

52. The continued employment of auditors in line functions was also discussed and the ACABQ agreed with the Board of Auditors that this practice weakens the audit function and creates the risk of a conflict of interest. Despite the Agency's insistence that "its auditors were not used in line functions, except under very special circumstances" and that "a total restriction was not considered realistic as it would limit the Agency in the optimal use of its

limited staff resources", ACABQ agreed with the Board of Auditors. 40/ For a list of internal audit reports since 1980, see annex I.

53. With regard to medium- and long-term financial prospects, events in Africa, Asia, Eastern Europe, the Middle East and elsewhere in the world resulting in United Nations involvement in costly humanitarian missions, seem likely to generate increasing claims on limited donor funds in 1993 and beyond. Moreover, UNRWA's regular programme was not completely funded for 1992, and the Agency still required substantial amounts of money to fund its programme of extraordinary measures in Lebanon and the occupied territory, its expanded programme of assistance, and for the equipment and operating costs of the much-needed general hospital in the Gaza Strip. 41/

54. UNRWA's efforts received significant financial support mainly from only one section of the international community. In 1990, only 24 countries contributed more than \$100,000; broadening the Agency's donor base remains a major priority. 42/

D. Cooperation

1. Cooperation with other United Nations offices

55. Cooperation with United Nations agencies such as UNESCO, UNICEF, WHO and ILO has been referred to in paragraphs 22, 23, 27, 29 and 34 above.

56. As part of its response to the economic and social needs of the Palestinian people, UNRWA publishes an Inter-agency Bulletin on United Nations activities in the occupied territory, which is produced at regular intervals. Two informal inter-agency meetings on this subject have taken place as of the end of 1992. 43/ The WHO health coordinator in the occupied Arab territories maintains a close working relationship with UNRWA in both the West Bank and Gaza Strip. The health coordinator provided significant information and feedback which are contained in the Inter-agency Bulletin published by UNRWA on United Nations activities in the occupied Arab territories.

57. The General Assembly by its resolution 46/201 of 20 December 1991 on assistance to the Palestinian people requested the Secretary-General to report to the Assembly at its forty-seventh session, through the Economic and Social Council, on the progress made in the implementation of the resolution.

58. In the report responding to this request, the following replies (paras. 60-72) were received from United Nations offices. 44/

59. The Centre for Social Development and Humanitarian Affairs stated that it will have the Division for the Advancement of Women prepare a report for the Commission on the Status of Women reviewing developments in the situation of Palestinian women and children in the occupied Palestinian territory and in the refugee camps. 45/

60. The United Nations Children's Fund in close collaboration with UNRWA has supported programmes for Palestinian children and women since 1980. After resolution 1991/15 adopted by the UNICEF Executive Board the total sum of funds

has been increased to \$3,234,400 in 1992 of which \$1,734,400 is dependent on supplementary funding. 46/

61. The United Nations Conference on Trade and Development (UNCTAD) stated that it has recently completed its seventh annual report for consideration by the Trade and Development Board entitled "Recent economic developments in the occupied Palestinian territory" (TD/B/1305) which discusses the policy environment affecting the Palestinian economy since 1990 and analyses the performance of the Palestinian economy during the period 1988-1991. Work of the UNCTAD secretariat was intensified on the preparation of the intersectoral project on prospects for sustained economic and social development in the occupied Palestinian territory (West Bank and Gaza Strip). This included initiating, reviewing and revising 25 studies that are being prepared on various economic and social sectors of the occupied Palestinian territory, with work so far concentrating on the first part of each of these studies, covering the current situation and immediate needs on each of 25 areas under investigation. This part of the studies is now completed.

62. In order to guide work on the second part of each of the 25 individual studies, dealing with future development prospects of the Palestinian economy, a technical study has been prepared by the UNCTAD secretariat. The study provides an in-depth technical/quantitative framework for future prospects, to guide experts in the preparation of the second and third parts of the individual studies. It concentrates on alternative strategies and policy options to be consolidated and integrated under the respective parts of the intersectoral project. This should include the frame of a programme of action aimed at supporting the efforts of the Palestinian people in setting their economy on the path of sustained growth and development.

63. As part of the requirements for the parametric exercise in connection with the above-mentioned quantitative framework, work on the development of the UNCTAD secretariat's database on the Palestinian economy was further intensified. Statistical series, covering national income, population, labour and employment, balance of payments and external trade, were compiled, standardized and classified along the lines of the economic time series in use at the UNCTAD secretariat and stored in the computer facilities of the secretariat for future reference. 47/

64. Other publications by UNCTAD dealing with the Palestinian economy are:

(a) Select bibliography on the economy of the occupied Palestinian territory (West Bank and Gaza Strip);

(b) Selected national accounts series of the occupied Palestinian territory (West Bank and Gaza Strip), 1968-1987 (UNCTAD/RDP/SEU/6) and the tourism sectors and related services on the Palestinian territory under Israeli occupation (UNCTAD/RDP/SEU/7). 48/

65. The UNCTAD secretariat in cooperation with the UNCTAD/GATT International Trade Centre (ITC) is finalizing the project document for the establishment of a marketing centre in the occupied territory for Palestinian agricultural goods and is consulting with ITC, the United Nations Industrial Development Organization (UNIDO) and the United Nations Development Programme (UNDP) for

fielding a mission of experts to prepare a feasibility study for the establishment of a marketing centre for Palestinian industrial goods. 49/

66. As regards income-generation projects UNDP has installed irrigation centres to develop agriculture, honey processing plants, packing and grading facilities for fruits and vegetables and almost completed a marketing centre and industrial zone. Its Business Development Centre is continuing its training activities in the fields of management, feasibility studies and marketing. UNDP has also projects in the social sector, both in education (building schools and constructing laboratories) and in the health field (constructing a new wing for the Hebron Hospital). Infrastructure projects by UNDP include water supply schemes, energy project and sewage collections. Since 1979, the UNDP Governing Council has had annually an item on its agenda dealing with the subject of "Assistance to the Palestinian People". 50/

67. The United Nations Environment Programme (UNEP) has at the sixteenth session in May 1991 of its Governing Council considered a report on the environmental situation in the occupied Palestinian and other Arab territories (UNEP/GC.16/5). 51/

68. UNEP has started consultations with the PLO through their representatives at Nairobi regarding the implementation of the provisions of the Governing Council decisions. The Executive Director of UNEP will report on this matter to the Governing Council, as requested, at its seventeenth session, in 1993. 52/

69. Under its fellowship programme, the United Nations Fund for Population Activities (UNFPA) allocated \$230,780 (1986-1990) to support six fellowships for post-graduate studies in demography and related topics, which were partly financed by UNDP. 53/ UNFPA was also requested by UNRWA to assist the Palestinian non-governmental organizations involved in providing expanded maternal health services. 54/

70. The World Food Programme (WFP) has provided \$871,900 in food and cash during the period September 1991 to end of March 1992. The WFP food assistance was meant to alleviate the hardship situation of the disadvantaged population. WFP food was distributed to 2,000 needy families through philanthropic organizations, 1,000 in-patients in government and private hospitals and to some 1,100 disabled persons and orphans through charitable institutions. Although the assistance was terminated at the end of the project, WFP is pursuing with the relevant authorities the idea of continuation of WFP assistance to the most needy Palestinian people in Gaza and West Bank.

71. The Food and Agricultural Organization of the United Nations (FAO) has organized a symposium on the Palestinian agricultural sector from 9 to 11 October 1991 which was attended, *inter alia*, by UNRWA. 55/

72. In the occupied Arab territories the ILO has projects concerning vocational training, trade union training and rehabilitation of handicapped persons. The Director-General of the ILO submits annual reports on the situation of Arab workers in the occupied territories to the International Labour Conference.

73. UNESCO has provided in 1991 financial assistance of \$50,000 to Palestinian educational institutions affected by the Gulf crisis. 56/

74. UNIDO created a focal point to monitor the development of the Palestinian industrial sector and to develop and coordinate the activities related to technical assistance to the Palestinian people. 57/

2. Other United Nations activities dealing with Palestinian questions

75. United Nations intergovernmental bodies dealing with Palestinian questions include the Special Committee to Investigate Israeli Practices affecting the Human Rights of the Palestinian People and other Arabs of the Occupied Territory, the Division for Palestinian Rights is the Secretariat unit dealing with the political questions relating to Palestinian rights. The Commission on Human Rights, under an agenda item entitled "Question of the violation of human rights in the occupied Arab territories, including Palestine", examines yearly the report of the Special Committee. 58/

76. Within the Secretariat, and at the request of the General Assembly, the Department of Public Information (DPI) carries out a special information programme on the question of Palestine. Included in this programme are publications, fact-finding missions for journalists to the Middle East, and publicity campaigns through DPI's network of information centres and information services. In all these activities, cooperation between the DPI and UNRWA is extensive:

(a) UNRWA's publications and particularly the annual reports of its Commissioner-General to the General Assembly provide valuable material for DPI's publications and publicity campaigns on the question of Palestine;

(b) Briefings on the work of UNRWA are organized annually by the Department for the journalists who participate in the fact-finding news mission to the Middle East;

(c) In connection with the same fact-finding missions for journalists, visits to refugee camps and briefings on the camps are arranged by UNRWA for the journalists.

3. Cooperation with non-governmental organizations

77. An internal study was commissioned by UNRWA in 1986 on the prospects for expanded cooperation between UNRWA and NGOs. However, there appears to have been no follow-up on the implementation of recommendations contained in that report. It concluded that, although there is presently a large degree of cooperation between UNRWA and NGOs, this cooperation should be enhanced to be more effective. By 1992, cooperation between UNRWA and local NGOs had greatly increased in many areas, including health, education, and income-generation.

78. Among the relevant international NGOs is the International Coordinating Committee for NGOs on the Question of Palestine (ICCP), a coordinating body for NGOs worldwide which dispenses information to and facilitates cooperation between its members. At present ICCP is assisting the United Nations Division for Palestinian Rights in organizing the annual United Nations International NGOs Meeting on the Question of Palestine.

V. PRELIMINARY FINDINGS AND RECOMMENDATIONS ON THE METHODOLOGY
FOR THE IN-DEPTH EVALUATION

79. In this progress report an overall view of the major activities of UNRWA has been undertaken, as well as the nature and emphasis of its tasks and priorities. In light of this information, some issues are highlighted and proposals made below concerning the scope and methodology to be followed by the in-depth evaluation.

A. UNRWA management and finance

1. Management structure

80. Issue: The progressive development of the roles and responsibilities of UNRWA Headquarters in relation to field offices, with particular attention to options for expansion of services, and standards of control over staff and material resources.

81. Methodology: Review of administrative instructions, organizational charts, audit reports, and other internal documentation. On the basis of this review, structured interviews will be conducted at UNRWA headquarters and in the field with managers and auditors.

2. Training of UNRWA personnel

82. Issue: The effectiveness of UNRWA's training of personnel for the delivery of assistance programmes.

83. Methodology: Desk review of existing training programmes; review of UNRWA's policy concerning training of its personnel; questionnaires to a representative sample of UNRWA staff who have participated in recent training courses, and to recipients of scholarships offered by agencies, Governments and NGOs to Palestinian refugees who are employed by UNRWA as vocational training staff.

3. Finances

84. Issues: The adequacy of current levels of contributions and the donor base. The refinancing of EPA, EMLOT and the Gaza Hospital. The effectiveness of UNRWA's public relations activities will be examined in this context.

85. Methodology: A statistical review of the increase in demand for UNRWA services in relation to funding. Review of relevant audit reports. Review of UNRWA's financial, fund-raising and public relations practices in comparison with similar humanitarian mandates and requirements. On the basis of these reviews, questionnaires will be formulated and sent to all State members of the Advisory Commission and to donor Government and contributing organizations.

B. Assistance to Palestine refugees: performance of UNRWA in delivering essential services

1. Education

86. Issues: The usefulness and adequacy of: (a) the educational programme offered to refugee children and the literacy programme offered to adult refugees, (b) cooperation and coordination with UNESCO and other international organizations as well as with NGOs, (c) vocational training and higher education scholarships. The problems of dropouts, repetition and the performance of school systems would also be addressed.

87. Methodology: Desk review of relevant internal and external reports by UNRWA and UNESCO, recent audit reports, and reports of NGOs. Structured interviews with UNRWA and UNESCO, field staff, programme managers at Headquarters in charge of educational matters. Questionnaires will be sent to a sample of recipients of scholarships.

2. Health

88. Issues: The effectiveness of UNRWA medical and community health care programmes including the functioning of health centres, medical assistance and hospitalization and the environmental health care programme.

89. Methodology: Desk review of relevant internal and external reports by UNRWA/WHO and other international organizations, recent audit reports, and reports of NGOs. Structured interviews with UNRWA and WHO staff providing health care in the camps, UNDP personnel involved in sanitation programmes, programme managers at Headquarters, government officials in areas where the camps are located, and staff of NGOs providing health care in the area camps.

3. Relief and social services

90. Issues: The efficiency and effectiveness of UNRWA relief and social services including services to special groups such as women (including literacy programmes), youth and the disabled. The effectiveness of special services such as emergency food distribution and registration cards.

91. Methodology: Review of internal and external reports by UNRWA, ILO, UNICEF and other agencies. Structured interviews with programme managers at Headquarters and in the camps, government officials, in areas where the camps are located, and staff of NGOs providing services.

C. Cooperation with United Nations bodies and with NGOs

92. Issue: Adequacy of general policies and practices concerning cooperation and coordination between the various organizations and departments of the United Nations system and UNRWA, with particular attention to the effectiveness of joint projects and of inter-agency procedures.

93. Methodology: Review of existing policies, agreements and procedures. Review of the inter-agency bulletins and other publications by United Nations

bodies which deal with the question of Palestinian refugees. Questionnaires to agencies and NGOs providing services to Palestinian refugees. Follow-up interviews with selected respondents.

D. Adequacy of the work programme

94. Issue: The coverage of the original mandate and the structural adjustment in the range of services provided by UNRWA to refugees, particularly in response to deteriorating economic, security and political conditions in some of its areas of operation.

95. Methodology: Review of international legislation on the Palestinian question that has a direct impact on UNRWA's work. Analyses of the mandate and of international legislation supplemented by structured interviews with members of the Advisory Commission and senior staff in UNRWA.

Notes

1/ Official Records of the General Assembly, Forty-fourth Session, Supplement No. 16 (A/44/16), para. 318.

2/ Ibid., Forty-fifth Session, Supplement No. 16 (A/45/16), Part one, para. 363.

3/ Ibid., para. 236.

4/ For an overview of the resolutions, see A/C.183/L.2/Add.12, September 1992.

5/ For a review, see Peter Macaluster Smith, "International Humanitarian Assistance for Refugees: Law and Practice", The Indian Journal of International Law, July-December 1985, vol. 25. Nos. 3 and 4.

6/ See A/648, 16 December 1948; A/689/Corr.1/Add.1, 18 October 1948; and A/1451 (1949).

7/ See United Nations Treaty Series, vol. 120 (1952), p. 277; vol. 121 (1952), p. 107; vol. 620 (1969), p. 183.

8/ General Assembly resolution 2252 (ES-V) of 4 July 1967.

9/ Official Records of the General Assembly, Forty-sixth Session, Supplement No. 13 (A/46/13), para. 1.

10/ Ibid., Supplement No. 6 (A/46/6/Rev.1), vol. II, para. 29B.1.

11/ Ibid., Forty-fifth Session, Supplement No. 6 (A/45/6/Rev.1), vol. II, para. 36.56.

12/ A/46/6/Rev.1/Add.1, Programme budget for the biennium 1992-1993, sect. 29, UNRWA, p. 68.

- 13/ A/46/13/Add.1, para. 18.
- 14/ Ibid., para. 10. See also paras. 17-20 above on the medium-term plan.
- 15/ A/47/212, para. 64.
- 16/ A/47/13, para. 24.
- 17/ A/47/493, paras. 4-7.
- 18/ A/47/493. See also A/47/509, paras. 572-584.
- 19/ A/47/493, para. 10.
- 20/ A/47/13, paras. 30 and 31.
- 21/ A/47/212, para. 66.
- 22/ A/47/13, para. 33.
- 23/ Ibid., para. 30.
- 24/ Ibid., para. 34.
- 25/ A/47/212, paras. 67 and 68.
- 26/ A/47/13, para. 90.
- 27/ Ibid., paras. 103-117; A/47/509, para. 510.
- 28/ A/47/13, para. 109.
- 29/ Ibid., para. 15.
- 30/ A/47/212, para. 72.
- 31/ Ibid., para. 73.
- 32/ A/47/13, para. 124.
- 33/ A/47/576, paras. 11 and 15.
- 34/ Ibid., para. 12.
- 35/ A/47/13, para. 129.
- 36/ Ibid., paras. 118-123.
- 37/ A/47/576, paras. 1, 16-18.
- 38/ A/47/500, para. 161.
- 39/ Ibid., para. 163.

- 40/ Ibid., para. 164.
- 41/ A/47/13, para. 21.
- 42/ A/46/13, para. 18.
- 43/ Ibid., para. 16.
- 44/ A/47/212.
- 45/ Ibid., para. 5.
- 46/ Ibid., paras. 12-31.
- 47/ Ibid., paras. 33-36.
- 48/ Ibid., para. 37.
- 49/ Ibid., para. 38.
- 50/ Ibid., para. 51.
- 51/ Ibid., para. 55.
- 52/ Ibid., para. 58.
- 53/ Ibid., para. 59.
- 54/ Ibid., para. 61.
- 55/ Ibid., paras. 78-81.
- 56/ Ibid., para. 93.
- 57/ Ibid., paras. 94-97.
- 58/ For the latest discussion, see E/CN.4/1992/22, chap. IV.

ANNEX

LIST OF OPERATIONAL AUDIT REPORTS PUBLISHED SINCE 1980 BY THE UNITED NATIONS
RELIEF AND WORKS AGENCY FOR PALESTINE REFUGEES IN THE NEAR EAST

Serial No.	Subject	Date Published	Field	Date audit closed
1	Vocational Training Centre		Damascus	27-May-80
2	Sanitation Supplies Factory		Gaza	23-Dec-80
3	Fire Insurance		Agency-wide	23-Dec-80
4	Maintenance in Gaza		Gaza	27-Dec-80
5	Dry Milk Distribution		Agency-wide	
6	Embroidery Centre		Gaza	24-Jan-81
7	Shelters Account 417		Syria and Jordan	30-Apr-81
8	Cairo Liaison Office		HQ	27-May-81
9	Breadbaking		Gaza	29-May-81
10	Repair and Replacement of Sch. Furniture		Agency-wide	18-Jun-81
11	Basic Ration Distribution		Jordan	10-Jun-81
12	Environment, Sanitation-Activity 413		Jordan	24-Jul-81
13	Administrative Service		HQ	24-Jul-81
14	Special Hardship Assistance		Agency-wide	14-Aug-81
15	Houses of Camp Services Officers		West Bank	18-Aug-81
16	Port Operations		West Bank/Gaza	8-Sep-81
17	Passenger Transport		Gaza	8-Sep-81
18	Follow-up on WB Pharmacy		West Bank	7-Sep-81

Serial No.	Subject	Date Published	Field	Date audit closed
19	Amman HQ Office		HQ	10-Sep-81
20	Amman Training Centre		Jordan	13-Oct-81
21	Basic Ration Distribution		West Bank	1-Mar-82
22	Passenger Transport		West Bank	16-Mar-82
23	Budget Preparation and Use		Jordan	22-Jun-82
24	Procurement		HQ	28-Jun-82
25	Dry Milk Distribution		Agency-wide	1-Jul-82
26	Personnel/Payroll System		HQ	9-Jan-84
27	Passenger Transport		Syria	5-Mar-84
28	User/Driver Assignment		Jordan	6-Mar-84
29	User/Driver Assignment		West Bank	7-Mar-84
30	User/Driver Assignment		Gaza	8-Mar-84
31	Hospital Subsidies		Lebanon	20-Feb-85
32	Pymts 82/83 for Ref. Shelter Repairs in S/Lebanon		Lebanon	11-Jun-85
33	HQ Amman Office		HQ	5-Feb-86
34	Gaza Production Units		Gaza	20-Feb-86
35	Procurement		Agency-wide	20-Mar-86
36	Supplementary Feeding Programme		Agency-wide	3-Jul-86
37	Special Hardship Assistance		Agency-wide	24-Nov-86
38	Contracting Procedures		Agency-wide	29-Jan-87
39	Equipment and Non-consumable Supplies		Agency-wide	23-Apr-87
40	Payment Procedures		Agency-wide	2-Jun-87

Serial No.	Subject	Date Published	Field	Date audit closed
41	Wadi Seer Training Centre	22-Jul-87	Jordan	28-Oct-87
42	Gaza Training Centre	14-Sep-87	Gaza	24-Nov-87
43	Training Centres	16-Jul-87	West Bank	1-Jun-88
44	Vocational Training Centre	3-Sep-87	Syria	30-May-88
45	Construction and Maintenance	8-Feb-88	Gaza	13-Oct-88
46	Construction and Maintenance	8-Feb-88	Jordan	3-Oct-88
47	Field Ph. and Med. Supplies	8-Feb-88	Jordan	3-Jun-88
48	Field Ph. and Med. Supplies	19-Jan-88	Syria	2-Jun-88
49	Field Ph. and Med. Supplies	25-Jan-88	Gaza	31-May-88
50	Field Ph. and Med. Supplies	26-Feb-88	West Bank	6-Jun-88
51	Area Staff Payrolls HQ (V)	28-Jul-88	HQ (V)	7-Sep-88
52	International Staff Costs	12-Sep-88	HQ (V)	9-Nov-88
53	Supplies & Warehousing, SAR	19-Aug-88	Syria	1-Dec-88
54	Area Staff Payrolls, WB	8-Nov-88	West Bank	20-Dec-88
55	Area Staff Payrolls, Jordan	10-Dec-88	Jordan	25-Jan-89
56	Area Staff Payrolls, Gaza	19-Dec-88	Gaza	16-Feb-89
57	Supplies & Warehousing, Jordan	17-Nov-88	Jordan	16-Feb-89
58	Construction & Maintenance, SAR	14-Nov-88	Syria	17-Apr-89
59	Construction & Maintenance, WB	30-Dec-88	West Bank	18-Apr-89
60	Area Staff Payrolls, SAR	7-Jul-89	Syria	30-Aug-89
61	Supply, Distrib. & Acct. (Gaza)	4-Jul-89	Gaza	27-Nov-89
62	Supply, Distrib. & Acct. (WB)	13-Jul-89	West Bank	19-Dec-89

Serial No.	Subject	Date Published	Field	Date audit closed
63	EDP Aud. on Ar., Gen., & Prof. St. Payroll	13-Oct-89	Agency-wide	4-Jan-90
64	PF Report - 1987	12-Sep-88	HQ	19-Mar-90
65	PF Report - 1988	21 Feb-90	HQ	1-Aug-90
66	Budget Prep. & Use	1-Dec-89	HQ, J, L, S	1-Aug-90
67	Procurement of Medicine	29-Nov-89	WB	29-Jan-90
68	Contracting Procedures - SAR	5-Jun-90	Syria	3-Sep-90
69	Investig. of Expend. Auto Sp. Parts	27-Mar-90	Gaza	3-Sep-90
70	Recruit. & Selec. Proc. Ar. Staff - WB	22-Jun-90	West Bank	25-Sep-90
71	Supply & Warehousing - Lebanon	12-Jul-90	Lebanon	3-Oct-90
72	Recruit. & Selec. Proc. Ar. Staff - HQ	6-Jun-90	HQ	30-Oct-90
73	Recruit. & Selec. Proc. Ar. Staff - HQ	13-Sep-90	SAR	15-Nov-90
74	Supply Assessment	4-Dec-90	HQ	15-Mar-91
75	Procurement of BC	14-Dec-90	HQ	15-Mar-91
76	Textbook & Scholastic Supplies	18-Sep-91	Lebanon	22-Mar-91
77	EMLOT Lebanon	22-Nov-90	Lebanon	8-Apr-91
78	Recruit. & Selec. Proc. Ar. Staff - Jordan	28-Feb-91	Jordan	12-Apr-91
79	Recruit. & Selec. Proc. Ar. Staff - Jordan	7-Jan-91	Gaza	15-Apr-91
80	Provident Fund - 1988	21-Feb-90	HQ	10-May-91
81	Provident Fund Audit - 1989	11-May-91	HQ	10-May-91
82	EMLOT West Bank	4-Apr-91	West Bank	18-Jun-91
83	Quality Control	4-Dec-90	HQ	17-Jul-91
84	Recruit. & Selec. Proc. Ar. Staff - Lebanon	17-Apr-91	Lebanon	5-Aug-91

Serial No.	Subject	Date Published	Field	Date audit closed
85	Passenger Vehicle Usage - Gaza	7-Aug-90	Gaza	15-Aug-91
86	Scholastic Supplies, WB, J, S, G	22-Feb-90	WB, J, S, G	21-Aug-91
87	Passenger Vehicle Usage, West Bank	15-Mar-91	West Bank	31-Oct-91
88	EMLOT Gaza	28-Aug-91	Gaza	4-Nov-91
89	Provident Fund - 1990	13-Sep-91	HQ	12-Nov-91
90	VTC Damascus	15-Nov-91	Damascus	24-Mar-91
91	Self-Support Project Programmes (G & WB)	30-Jan-92	Gaza & WB	28-Apr-92
92	Equip. & Non-Consum. Suppl. & Stock of BC	27-Jan-92	Jordan	
93	Passenger Vehicle Usage - Lebanon	31-Jan-92	Lebanon	
94	Provident Fund Liabilities and Loans	27-Mar-92	HQ	
95	Income Generation (Gaza)	24-Jun-92	Gaza	
96	Siblin Training Centre - Lebanon	25-Jun-92	Lebanon	